

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

F. ANTHONY EDWARDS, et al.,

Plaintiffs,

v.

INTERNAL REVENUE SERVICES, et al.,

Defendants.

Case No. [14-cv-02852-VC](#)

**ORDER OF DISMISSAL WITH
PREJUDICE**

Re: Dkt. Nos. 8, 15, 17

The government's motion to dismiss is granted. In their complaint, Mr. and Mrs. Edwards seek to prevent the government from taking action to enforce a tax judgment against them that they claim would result in closure of their medical business. They contend that due process requires a hearing before the government takes such action. However, Mr. and Mrs. Edwards entered into a settlement and a stipulated judgment in Case No. 07-6447-MMC (N.D. Cal.), whereby they agreed to make monthly payments to the government in satisfaction of their tax debt. Mr. and Mrs. Edwards concede they are in violation of the terms of that agreement because they have not made the required monthly payments, and they concede they agreed that in the event of default the government was entitled to enforce the judgment to the full extent of the law. They cannot now file a separate federal lawsuit complaining that the government has violated their due process rights by doing exactly what they agreed it could do in connection with the prior stipulated judgment.

Furthermore, in this case the Court has now held a hearing on the government's motion to dismiss, in addition to considering written arguments submitted by Mr. and Mrs. Edwards. In the hearing, it became apparent that Mr. and Mrs. Edwards are attempting to use this lawsuit, which has no merit, as a means to force the government to investigate what they claim to be alleged accounting errors in its collection practices. If indeed there are such errors, they would not be

grounds for a separate civil rights suit.

The case is dismissed with prejudice.

IT IS SO ORDERED.

Dated: September 16, 2014



VINCE CHHABRIA
United States District Judge